IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 158 OF 1994.

The Commissioner of Income-tax,
Bombay City-IV, Bombay. ... Applicant.

V/s.

M/s Ambika Engg. P.Ltd.. .. Respondent.

Shri Ashok Kotangale,Senior Counsel for the applicant.

Shri D.A. Dubey i/b S. Bhattacharya for the respondents.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 18th July 2005.

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the Tribunal is justified in upholding the Commissioner of Income-tax(A) order in holding that the commission on sales amounting to Rs.3,00,000/- paid to M/s Grand Foundry was not includible for disallowance u/s 37 (3A) as sales promotion expenditure?"

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Year 1984-85 , having negligible tax effect. Accordingly, reference stands returned unanswered with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**